

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION,

MASTER DOCKET
1:18-md-02865 (LAK)

This paper applies to:

1:18-cv-04047, 1:18-cv-04049, 1:18-cv-04050, 1:18-cv-04051, 1:18-cv-04052, 1:18-cv-04430, 1:18-cv-04522, 1:18-cv-04531, 1:18-cv-04536, 1:18-cv-04538, 1:18-cv-04541, 1:18-cv-04543, 1:18-cv-04767, 1:18-cv-04770, 1:18-cv-04771, 1:18-cv-04890, 1:18-cv-04892, 1:18-cv-04896, 1:18-cv-04898, 1:18-cv-04900, 1:18-cv-05045, 1:18-cv-05057, 1:18-cv-05147, 1:18-cv-05150, 1:18-cv-05151, 1:18-cv-05158, 1:18-cv-05164, 1:18-cv-05180, 1:18-cv-05183, 1:18-cv-05185, 1:18-cv-05186, 1:18-cv-05188, 1:18-cv-05189, 1:18-cv-05190, 1:18-cv-05192, 1:18-cv-05193, 1:18-cv-05194, 1:18-cv-05299, 1:18-cv-05300, 1:18-cv-05305, 1:18-cv-05307, 1:18-cv-05308, 1:18-cv-05309, 1:18-cv-09565, 1:18-cv-09570, 1:18-cv-09587, 1:18-cv-09588, 1:18-cv-09589, 1:18-cv-09590, 1:18-cv-09650, 1:18-cv-09665, 1:18-cv-09666, 1:18-cv-09668, 1:18-cv-09669, 1:18-cv-10028, 1:18-cv-10030, 1:18-cv-10031, 1:18-cv-10032, 1:18-cv-10035, 1:18-cv-10036, 1:18-cv-10039, 1:18-cv-10049, 1:18-cv-10060, 1:18-cv-10061, 1:18-cv-10062, 1:18-cv-10063, 1:18-cv-10064, 1:18-cv-10065, 1:18-cv-10066, 1:18-cv-10069, 1:18-cv-10070, 1:18-cv-10071, 1:18-cv-10073, 1:18-cv-10074, 1:18-cv-10076, 1:18-cv-10077, 1:18-cv-10080, 1:18-cv-10082, 1:18-cv-10083, 1:18-cv-10086, 1:18-cv-10091, 1:18-cv-10092, 1:18-cv-10093, 1:18-cv-10094, 1:18-cv-10095, 1:18-cv-10096, 1:18-cv-10098, 1:18-cv-10099, 1:18-cv-10119, 1:18-cv-10122, 1:18-cv-10123, 1:18-cv-10124, 1:18-cv-10125, 1:18-cv-10126, 1:18-cv-10129, 1:18-cv-10133, 1:18-cv-10134, 1:18-cv-10135, 1:18-cv-10136

**AFFIDAVIT OF HELENE MÜLLER SCHWIERING IN SUPPORT OF MOTION FOR
ADMISSION PRO HAC VICE**

I, Dr. Helene Müller Schwiering Avocat à la Cour (Luxembourg, Advokat (Denmark), being duly sworn, hereby depose and say as follows:

1. My name is Helene Müller Schwiering.
2. I make this affidavit pursuant to Local Rule 1.3 in support of the motion for my admission to appear and practice before this Court in the above-captioned matter as co-counsel *pro hac vice* for Defendants in the above-captioned matters represented by the law firm Poulos LoPiccolo P.C. more specifically identified below.
3. I am a member in good standing of the bar in the Kingdom of Denmark and the Grand Duchy of Luxembourg.
4. I am the managing partner of the law firm SMK société d'avocat s.à r.l. having its registered office at 9 Place Clairefontaine, L-1341 Luxembourg, telephone number +352 26190804, facsimile number +352 26202501 and an email address, hms@smk.lu.
5. Attached hereto as Exhibit 1 are certificates of good standing from the Kingdom of Denmark and the Grand Duchy of Luxembourg.
6. I am familiar with the Federal Rules of Civil Procedure, the Local Rules for the southern District of New York, this Court's Local Rules, and the customs and practices of this Court. I will limit my practice within this Court to issues limited to Danish legal questions of law and language under the guidance of United States co-counsel. I respectfully confirm to conduct myself professionally, ethically and not to disrupt the proper function of the Court.
7. There are no pending disciplinary proceedings against me in any state or federal court in the USA or in Europe.
8. I have not been convicted of felony.
9. I have not been censured, suspended, disbarred or denied admission or readmission by any court.
10. I have not been the subject of any prior or pending disciplinary proceedings.

11. Wherefore, your affiant respectfully submits that she be permitted to appear as co-counsel *pro hac vice* for the following Defendants:

- i. The Bradley London Pension Plan and Doston Bradley in 1:18-cv-04047;
- ii. The DMR Pension Plan and Doston Bradley in 1:18-cv-04049;
- iii. The Houston Rocco LLC 401K Plan and Doston Bradley in 1:18-cv-04050;
- iv. The Proper Pacific LLC 401K Plan and Doston Bradley in 1:18-cv-04051;
- v. The LBR Capital Pension Plan and Doston Bradley in 1:18-cv-04052;
- vi. The Atlantic DHR 401K Plan and Doston Bradley in 1:18-cv-04430;
- vii. The Busby Black 401K Plan and Doston Bradley in 1:18-cv-04522;
- viii. The Canada Rock LLC 401K Plan and Doston Bradley in 1:18-cv-04531;
- ix. The ISDB Pension Plan and Doston Bradley in 1:18-cv-04536;
- x. The Monin Amper Pension Plan and Doston Bradley in 1:18-cv-04538;
- xi. The NYC Stanismore Pension Plan and Doston Bradley in 1:18-cv-04541;
- xii. The Texas Rocco LLC 401K Plan and Doston Bradley in 1:18-cv-04543;
- xiii. Sanford Villa Pension Plan and Roger Lehman in 1:18-cv-04767;
- xiv. The Aston Advisors LLC 401K Plan and Roger Lehman in 1:18-cv-04770;
- xv. The Sector 230 LLC 401K Plan in 1:18-cv-04771;
- xvi. The M2F Wellness LLC 401K Plan and Mitchell Protass in 1:18-cv-04890;
- xvii. The MPQ Holdings LLC 401K Plan and Mitchell Protass in 1:18-cv-04892;
- xviii. The TKKJ LLC 401K Plan and Thomas Kertelits in 1:18-cv-04896;
- xix. NYCATX LLC Solo 401K Plan and Carl Andrew Vergari in 1:18-cv-04898;
- xx. Ackview Solo 401K Plan and Sean Driscoll in 1:18-cv-04900;
- xxi. The Dosmon Bly Pension Plan and Doston Bradley in 1:18-cv-05045;
- xxii. The India Bombay LLC 401K Pension Plan and Doston Bradley in 1:18-cv-05057;
- xxiii. The Aria Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05147;

- xxiv. The Belforte Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05150;
- xxv. The Bravos Advisors 401K Plan, Bradley Crescenzo, Roger Lehman and Gavin Crescenzo in 1:18-cv-05151;
- xxvi. The Costello Advisors Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05158;
- xxvii. The Eskin Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05164;
- xxviii. The Fieldcrest Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05180;
- xxix. The Westport Advisors LLC 401K Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05183;
- xxx. The Kodiak Capital Pension Plan, Bradley Crescenzo, Roger Lehman and Gavin Crescenzo in 1:18-cv-05185;
- xxxi. The Kyber Pension Plan, Bradley Crescenzo, Roger Lehman and Gavin Crescenzo in 1:18-cv-05186;
- xxxii. The Lerici Capital Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05188;
- xxxiii. The Ludlow Holdings 401K Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05189;
- xxxiv. The Regoleth Pension Plan, Bradley Crescenzo, Roger Lehman and Gavin Crescenzo in 1:18-cv-05190;
- xxxv. The Saba Capital LLC 401K Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05192;
- xxxvi. The West River Pension Plan, Roger Lehman and Gavin Crescenzo in 1:18-cv-05193;
- xxxvii. The Stark Pension Plan, Bradley Crescenzo, Roger Lehman and Gavin Crescenzo in 1:18-cv-05194;
- xxxviii. The Petkov Partners Pension Plan, Roger Lehman and Svetlin Petkov in 1:18-cv-05299;
- xxxix. The Petkov Management LLC 401K Plan and Svetlin Petkov in 1:18-cv-05300;
- xl. The SVP 401K Plan, Roger Lehman and Svetlin Petkov in 1:18-cv-05305;
- xli. The Krabi Holdings LLC 401K Plan and Gavin Crescenzo in 1:18-cv-05307;

- ii. The SPKK LLC 401K Plan, Roger Lehman and Svetlin Petkov in 1:18-cv-05308;
- xlili. The KASV Group Pension Plan, Roger Lehman and Svetlin Petkov in 1:18-cv-05309;
- xliv. The 78 Yorktown Pension Plan and Roger Lehman in 1:18-cv-09565;
- xlvi. The Cambridge Town Line Pension Plan and Roger Lehman in 1:18-cv-09570;
- xlvi. The Diamond Scott Capital Pension Plan and Roger Lehman in 1:18-cv-09587;
- xlvi. The Hotel Fromance Pension Plan and Roger Lehman in 1:18-cv-09588;
- xlvi. The Mountain Air LLC 401K Plan and Roger Lehman in 1:18-cv-09589;
- xlvi. The SKSL LLC Pension Plan and Roger Lehman in 1:18-cv-09590;
 - 1. The Snow Hill Pension Plan and Roger Lehman in 1:18-cv-09650;
 - li. The Westridge Ave LLC 401K Pension Plan and Roger Lehman in 1:18-cv-09665;
 - lii. The Shapiro Blue Management LLC 401K Plan and Roger Lehman in 1:18-cv-09666;
 - liii. The Balmoral Management LLC 401K Pension Plan and John LaChance in 1:18-cv-10067;
 - liv. The Patrick Partners Conglomerate Pension Plan and Roger Lehman in 1:18-cv-09668;
 - lv. CSCC Capital Pension Plan and Roger Lehman in 1:18-cv-09669;
 - lvi. The Cardinal Consulting Pension Plan and Matthew Tucci in 1:18-cv-10028;
 - lvii. The Egret Associates LLC 401K Plan and Matthew Tucci in 1:18-cv-10030;
 - lviii. The Crow Associates Pension Plan and Matthew Tucci in 1:18-cv-10031;
 - lix. The Heron Advisors Pension Plan and Matthew Tucci in 1:18-cv-10032;
 - lx. The Hoboken Advisors LLC 401K Plan and Matthew Tucci in 1:18-cv-10035;
 - lxi. The Jayfran Blue Pension Plan and Matthew Tucci in 1:18-cv-10036;
 - lxii. The JT Health Consulting LLC 401K Plan and Matthew Tucci in 1:18-cv-10039;
 - lxiii. The Lakeview Advisors 401K Plan and Matthew Tucci in 1:18-cv-10049;

- lxiv. The Osprey Associates LLC 401K Plan and Matthew Tucci in 1:18-cv-10060;
- lxv. The Sandpiper Pension Plan and Matthew Tucci in 1:18-cv-10061;
- lxvi. The Zen Training LLC 401(K) Plan and Matthew Tucci in 1:18-cv-10062;
- lxvii. The Everything Clean LLC 401K Plan and Matthew Tucci in 1:18-cv-10063;
- lxviii. The Jump Group LLC 401K Plan and Matthew Tucci in 1:18-cv-10064;
- lxix. The Oaks Group Pension Plan and Matthew Tucci in 1:18-cv-10065;
- lxx. The Wave Maven LLC 401K Plan and Matthew Tucci in 1:18-cv-10066;
- lxxi. The Beech Tree Partners 401K Plan and Matthew Tucci in 1:18-cv-10069;
- lxxii. The Blackbird 401K Plan and Matthew Tucci in 1:18-cv-10070;
- lxxiii. The Chambers Property Management LLC 401K Plan and Matthew Tucci in 1:18-cv-10071;
- lxxiv. FiftyEightSixty LLC Solo 401K Plan and Matthew Tucci in 1:18-cv-10073;
- lxxv. The Hawk Group Pension Plan and Matthew Tucci in 1:18-cv-10074;
- lxxvi. The Hibiscus Partners LLC 401K Plan and Matthew Tucci in 1:18-cv-10076;
- lxxvii. The Maple Advisors LLC 401K Plan and Matthew Tucci in 1:18-cv-10077;
- lxxviii. OneZeroFive LLC Solo 401K Plan and Matthew Tucci in 1:18-cv-10080;
- lxxix. The Sea Bright Advisors LLC 401K Plan and Matthew Tucci in 1:18-cv-10082;
- lxxx. The TAG Realty Advisors 401K and Matthew Tucci in 1:18-cv-10083;
- lxxxi. The Throckmorton Advisors 401K Plan and Matthew Tucci in 1:18-cv-10086;
- lxxxii. The Dink 14 LLC 401K Plan and Vincent Natoli in 1:18-cv-10091;
- lxxxiii. JML Capital LLC 401K Plan, Roger Lehman and John LaChance in 1:18-cv-10092;
- lxxxiv. Natoli Management Pension Plan, Roger Lehman and Vincent Natoli in 1:18-cv-10093;
- lxxxv. Nova Fonta Trading LLC 401K Plan, Roger Lehman and Vincent Natoli in 1:18-cv-10094;
- lxxxvi. The Skybax LLC 401K Plan and Bradley Crescenzo in 1:18-cv-10095;

- ii. The Robin Daniel Pension Plan and Matthew Tucci in 1:18-cv-10096;
- viii. The FWC Capital LLC Pension Plan and Roger Lehman in 1:18-cv-10098;
- ix. The RDL Consulting Group LLC Pension Plan and Roger Lehman in 1:18-cv-10099;
- xc. Blackrain Pegasus LLC Solo 401K Plan and Doston Bradley in 1:18-cv-10119;
- xc. GYOS 23 LLC Solo 401K Plan and Doston Bradley in 1:18-cv-10122;
- xcii. The Oak Tree One 401K Plan and Doston Bradley in 1:18-cv-10123;
- xciii. The Joanne E. Bradley Solo 401K Plan and Doston Bradley in 1:18-cv-10124;
- xciv. Delgado Fox LLC Solo 401K Plan and Doston Bradley in 1:18-cv-10125;
- xcv. Pegasus Fox 23 LLC Solo 401K Plan and Doston Bradley in 1:18-cv-10126;
- xcvi. The Valerius LLC Solo 401K Plan and Roger Lehman in 1:18-cv-10129;
- xcvii. The Sinclair Pension Plan and Roger Lehman in 1:18-cv-10133;
- xcviii. The Green Group Site Pension Plan and Roger Lehman in 1:18-cv-10134;
- xcix. The Mueller Investments Pension Plan and Roger Lehman in 1:18-cv-10135; and
- c. The Bella Consultants Pension Plan and Roger Lehman in 1:18-cv-10136.

Signed under penalty of perjury this 31st day of May, 2021

Helene Müller Schwiering

I the undersigned Me Henri HELLINCKX, notary in Luxembourg, certify the signature of **Mrs Helene MÜLLER SCHWIERING** apposed on the present document.
This certification doesn't contain any verification of the accuracy of facts mentioned in the present document
Luxembourg, the 31st of May 2021

Sworn to and subscribed before me
On this 31st day of May, 2021

Henri Hellinckx
Notary Public





LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère des Affaires étrangères
et européennes

APOSTILLE

(Convention de la Haye du 5 octobre 1961)

1. Pays: Grand-Duché de Luxembourg
Le présent acte public
2. a été signé par HELLINCKX, Henri
3. agissant en qualité de Notaire
4. est revêtu du sceau/timbre de Office notarial
Attesté
5. à Luxembourg
6. le MARDI 01 JUIN 2021
7. par Ministère des Affaires étrangères et européennes
8. sous no. **V-20210531-341707**
9. Sceau / timbre
10. Signature



*Mario Wiesen, Préposé du Bureau des
Passeports, Visas et Légalisations*



EXHIBIT

1

The Danish Bar and Law Society
Secretary General



**ADVOKAT
SAMFUNDET**

To whom it may concern

KRONPRINSESSEGADE 28
DK-1306 COPENHAGEN K
TLF. 33 96 97 98

DATE: 20 May 2021
FILE NO.: 2017 - 300
ID NO.: 740870

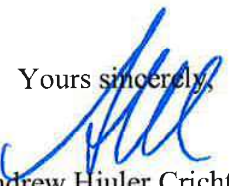
Certificate of good standing

Det Danske Advokatsamfund (The Danish Bar and Law Society) being the highest professional body for all practicing attorneys-at-law in Denmark hereby certifies that Helene Müller Schwiering, 9, Place de Clairefontaine, B.P. 159, L-2011, Luxembourg, was admitted to the bar in Denmark on 28 January 2004. Helene Müller Schwiering was licensed to practice law after three years as an assistant attorney-at-law.

In the period 25 February 2013 to 15 October 2020 Helene Müller Schwiering placed her practicing certificate on hold with the Danish Ministry of Justice.

Further, we certify that no disciplinary or administrative complaints have been filed with us against her.

Yours sincerely,



Andrew Hjuler Crichton
Secretary General



CERTIFICATE

The undersigned, Valérie DUPONG, President of the Luxembourg Bar (Bâtonnière de l'Ordre des Avocats du Barreau de Luxembourg), hereby certifies that Mrs Hélène MÜLLER-SCHWIERING :

- is duly established at 9, place Clairefontaine, L-1341 Luxembourg;
- has been admitted on April 1st, 2004 to the official register of the Luxembourg Bar (*Tableau de l'Ordre des avocats*);
- is currently entitled to practice as "Avocat à la Cour";
- has not been object of any disciplinary proceedings for whatever reasons or whether there are any proceedings pending against her for professional or other misconduct.

Luxembourg, May 19th, 2021



Valérie DUPONG
President